

DEC 12 '06 -3 4 8 PM

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SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A. LESTER

December 12, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Master Equipment Lease Agreement, dated as of December 8, 2006, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: Banc of America Leasing & Capital, LLC
One Financial Plaza
Providence, RI 02901

Lessee: Westar Energy, Inc.
818 S. Kansas Avenue
Topeka KS 66612

Mr. Vernon A. Williams
December 12, 2006
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A description of the railroad equipment covered by the enclosed document is:

135 AutoFlood railcars: KPLX 6100 – KPLX 6234.

A short summary of the document to appear in the index is:

Memorandum of Master Equipment Lease Agreement.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

RECORDATION NO. 20405 FILED

26485 FILED

Bank of America



One Financial Plaza
Providence, Rhode Island 02903-3905

DEC 12 '08 -3 4 8 PM

-3 4 8 PM

SURFACE TRANSPORTATION BOARD

FILED AND RECORDED WITH THE SURFACE TRANSPORTATION BOARD

To: _____
At: _____

And given Recitation No.: _____

MEMORANDUM OF MASTER EQUIPMENT LEASE AGREEMENT dated as of December 8, 2006
by and between Banc of America Leasing & Capital, LLC, a Delaware limited liability company ("Lessor") and
Westar Energy, Inc., a Kansas corporation ("Lessee"), as such agreement relates to Lease Schedule No. 16426-
11500-004 thereof (together, the "Lease").

WITNESSETH:

- Pursuant to the Lease, Lessor has agreed to lease to Lessee, and the Lessee has agreed to lease from the Lessor, One Hundred Thirty-Five (135) Railcars bearing the Reporting Marks/Running Numbers and Serial Numbers set forth on the Schedule A attached hereto.
 - The Lease shall be effective as of the date set forth below and shall be subject to the Lease Term, as defined in the Lease.

IN WITNESS WHEREOF, the Lessor and the Lessee have caused this Memorandum of Master Equipment Lease Agreement to be signed and sealed by their respective duly authorized signatories as of the date set forth below.

Dated as of: December 8, 2006

Lessor:
BANC OF AMERICA LEASING &
CAPITAL, LLC

By: Patricia Smith-Diaz
Name: Patricia Smith-Diaz
Title: Vice President

Lessee:
WESTAR ENERGY, INC.

By: J. L.
Name: Tony Semma
Title: Treasurer

STATE OF: Rhode Island
COUNTY OF: Providence

SS.

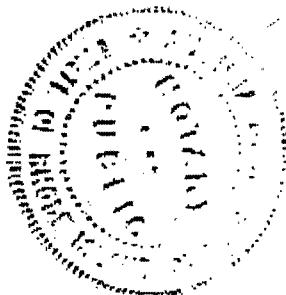
on December 12, 2006 before me, Autilia B. Wilson
(Notary Name and Title)
personally appeared Patricia Smith-Disu personally known to me (or
proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are
subscribed to within the instrument and acknowledged to me that he/she/they executed the same
in his/her/their authorized capacity (ies), and that by his/her/their signature(s) on the instrument
the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature: Autilia B. Wilson

(Notary Seal)

Autilia B. Wilson
Notary Public
State of Rhode Island
Providence Plantations
My Commission Expires: 10/20/08



STATE OF: Kansas

ss.

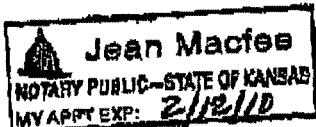
COUNTY OF: Shawnee

On December 11, 2006 before me, Jean Macfee Executive Assistant,
(Notary Name and Title)
personally appeared Tony Sonoma, personally known to me (or
proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are
subscribed to within the instrument and acknowledged to me that he/she/they executed the same
in his/her/their authorized capacity (ies), and that by his/her/their signature(s) on the instrument
the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature: Jean Macfee

(Notary Seal)



Bank of America



SCHEDULE A EQUIPMENT

The following documents are attached to and made a part hereof: Memorandum of Master Equipment Lease Agreement dated December 6, 2006

Applicable Recovery Period: 7 years

with: Westar Energy, Inc.

Equipment is currently located at: Jeffrey Energy Center
25905 Jeffrey Rd., St.Marys, KS 66536

135 New Aluminum AutoFlood III Cars

Car Mark	Car #	Car Mark	Car #	Car Mark	Car #
KPLX	6100	KPLX	6138	KPLX	6176
KPLX	6101	KPLX	6139	KPLX	6177
KPLX	6102	KPLX	6140	KPLX	6178
KPLX	6103	KPLX	6141	KPLX	6179
KPLX	6104	KPLX	6142	KPLX	6180
KPLX	6105	KPLX	6143	KPLX	6181
KPLX	6106	KPLX	6144	KPLX	6182
KPLX	6107	KPLX	6145	KPLX	6183
KPLX	6108	KPLX	6146	KPLX	6184
KPLX	6109	KPLX	6147	KPLX	6185
KPLX	6110	KPLX	6148	KPLX	6186
KPLX	6111	KPLX	6149	KPLX	6187
KPLX	6112	KPLX	6150	KPLX	6188
KPLX	6113	KPLX	6161	KPLX	6189
KPLX	6114	KPLX	6162	KPLX	6190
KPLX	6116	KPLX	6163	KPLX	6191
KPLX	6118	KPLX	6154	KPLX	6192
KPLX	6117	KPLX	6155	KPLX	6193
KPLX	6118	KPLX	6156	KPLX	6194
KPLX	6119	KPLX	6157	KPLX	6195
KPLX	6120	KPLX	6158	KPLX	6196
KPLX	6121	KPLX	6159	KPLX	6197
KPLX	6122	KPLX	6180	KPLX	6198
KPLX	6123	KPLX	6181	KPLX	6199
KPLX	6124	KPLX	6182	KPLX	6200
KPLX	6125	KPLX	6183	KPLX	6201
KPLX	6126	KPLX	6184	KPLX	6202
KPLX	6127	KPLX	6185	KPLX	6203
KPLX	6128	KPLX	6186	KPLX	6204
KPLX	6129	XPLX	6167	KPLX	6205
KPLX	6130	KPLX	6168	KPLX	6206
KPLX	6131	KPLX	6169	KPLX	6207
KPLX	6132	KPLX	6170	KPLX	6208
KPLX	6133	KPLX	6171	KPLX	6209
KPLX	6134	KPLX	6172	KPLX	6210
KPLX	6135	KPLX	6173	KPLX	6211
KPLX	6136	KPLX	6174	KPLX	6212
KPLX	6137	KPLX	6175	KPLX	6213

Bank of America



SCHEDULE A EQUIPMENT

The following documents are attached to and made a part hereof: Memorandum of Master Equipment Lease
Agreement dated December 8, 2006

Applicable Recovery Period: 7 years

with: Westar Energy, Inc.

KPLX	6214
KPLX	6215
KPLX	6216
KPLX	6217
KPLX	6218
KPLX	6219
KPLX	6220
KPLX	6221
KPLX	6222
KPLX	6223
KPLX	6224
KPLX	6225
KPLX	6226
KPLX	6227
KPLX	6228
KPLX	6229
KPLX	6230
KPLX	6231
KPLX	6232
KPLX	6233
KPLX	6234

WITH ALL STANDARD AND ACCESSORY EQUIPMENT

BANC OF AMERICA LEASING & CAPITAL, LLC

By: Patricia Smith-Disu
Name: Patricia Smith-Disu
Title: Vice President

WESTAR ENERGY, INC.

By: Tony Samma
Name: Tony Samma
Title: Treasurer

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated:

12/12/06



Robert W. Alvord